

Exhibit 3

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PREVENTING HARASSMENT AND DISCRIMINATION

APPLICABILITY

This policy applies to all employees, officers, and directors of Wynn Resorts¹.

COMMITMENT TO DIVERSITY, INCLUSION AND RESPECT

Wynn Resorts (hereinafter "the Company") is committed to fostering and promoting a culture of diversity. We recognize that each employee's unique characteristics, experiences, and perspectives are critical to providing services and experiences that engage and inspire customers from all over the world. Our goal is to create an environment that generates great ideas, attracts the best talent, and creates a profound sense of pride across our Company.

The Company is an equal opportunity employer committed to complying with all state and federal laws, as well as maintaining a workforce that reflects the diversity of the community. We believe in and support equal opportunity in employment to all persons regardless of race, color, national origin, sex, pregnancy or pregnancy-related conditions, actual or perceived sexual orientation or gender identity/expression, age, religion, active or retired veteran status, genetic information or ancestry, disability, history of disability or perceived disability or any other basis protected by federal, state or local law or ordinance or regulation ("Protected Characteristics").

This policy prohibits harassment and discrimination in employment, including hiring, promotion, assignment, discharge, benefits, compensation and training.

CREATING A WORKPLACE FREE FROM HARASSMENT AND DISCRIMINATION

People work together better, and are more productive, when they are treated respectfully and feel comfortable in the workplace. Harassment and discrimination are unacceptable. We are committed to creating a respectful, courteous work environment free of unlawful discrimination and harassment of any kind. The Company does not tolerate sexual or other unlawful harassment or discrimination by any employee, volunteer, vendor, contractor, consultant, agent, guest, customer, or visitor. Harassment and discrimination are breaches of Company policy, and may be violations of state and/or federal law. In addition to any disciplinary action that the Company may take, up to and including termination, offenders may also be personally liable for any legal and monetary damages.

As noted above, this policy applies to all employees throughout the Company, including full-time, part-time, temporary, and seasonal employees, supervisors, managers, executives, and members of the Board of Directors.

¹ As used herein, the use of the term "Wynn Resorts" refers to Wynn Resorts, Limited, Wynn Las Vegas, LLC (which includes Wynn Las Vegas and Encore at Wynn Las Vegas), Wynn MA, LLC (Encore Boston Harbor), Wynn Design and Development, LLC, WSI US, LLC, and their affiliated companies with operations based in the United States.

PREVENTING HARASSMENT AND DISCRIMINATION

WE'RE IN THIS TOGETHER

Every one of us has a role in creating a positive, safe, and respectful work environment. All employees are responsible for maintaining a professional work environment by treating everyone with respect, following this policy, and helping to enforce it. The Company has established proper training for all employees concerning their rights to be free from harassment and discrimination, and the steps they can take both to stop it and report it.

WHAT IS HARASSMENT?

Harassment consists of unwelcome conduct, as determined by the recipient of the harassing behavior, whether verbal, physical or visual, that is based upon a person's Protected Characteristic. The Company maintains a strict policy prohibiting unlawful harassment and discrimination, and will not tolerate harassing conduct that affects tangible job benefits, that unreasonably interferes with an individual's work performance, or that creates an intimidating, hostile or offensive working environment. We are committed to taking all reasonable steps to prevent such harassment and discrimination. It is understood that employees of any gender can offend or be victimized.

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when any one of the following occurs:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual.
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

KNOW IT WHEN YOU SEE IT: EXAMPLES

Sexual harassment may take different forms, including:

- Verbal sexual harassment may include innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions, lewd remarks and threats; requests for any type of sexual favor (this includes repeated, unwelcome requests for dates); and verbal abuse or "kidding" that is oriented toward a prohibited form of harassment, including that which is sexual in nature and unwelcome.
- Nonverbal sexual harassment may include the distribution, display or discussion of written or graphic material, including calendars, posters and cartoons that are sexually suggestive or show hostility or discrimination toward an individual or group because of sex (gender); suggestive or insulting sounds; whistling; obscene gestures; content in letters and notes, e-mail, photos, text messages, tweets and Internet postings; or other form of communication that is sexual in nature and offensive to the observer/recipient. Employee use of social media to engage in harassment of coworkers is a direct violation of this policy. Employees should consult the Company's Social Media Policy for guidelines concerning the proper use of social media.

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- Physical sexual harassment may include unwelcome, unwanted physical contact, including touching, tickling, pinching, patting, hugging, cornering, kissing and fondling and forced sexual intercourse or assault. Some forms of sexual harassment may also meet the definition of various types of criminal sexual assault.

The following are examples of actions that the Company deems inappropriate under this policy. These examples are not intended to be all-inclusive.

- An employee tells jokes or stories, posts or distributes materials on social media, or uses profanity that is sexually offensive, has sexual content, or is insulting or derogatory to an individual's Protected Characteristic, or sends, forwards, transmits or distributes such jokes or stories, or materials, via e-mail, text messaging, or any other means.
 - For example, a coworker tells a joke based on an Asian stereotype.
 - For example, a coworker sends a group text to other coworkers criticizing people of the Muslim faith.
- A supervisor tells an employee or implies that he or she can earn a promotion or salary increase by providing sexual favors or dating the supervisor.
- A supervisor takes a negative employment action, such as issuing discipline or unfairly criticizing the employee, because the employee turned down the supervisor's request for sexual favors or dates.
- An employee, supervisor, customer or vendor (1) makes unwelcome physical contact with another (i.e., hugs, kisses, massages, gropes), (2) makes unwelcome comments about the appearance or body parts of another, or (3) makes offensive gestures of a sexual nature or repeatedly leers at another.
- An employee, supervisor, customer, or vendor interferes with another's physical movements by blocking or standing in uncomfortable close proximity.
- A supervisor makes employment-related decisions (for example, who will get overtime, who can leave work early, which project someone will work on, who will get a raise or promotion) because of the employee's Protected Characteristic.
 - For example, a supervisor frequently makes comments about the age of certain employees and subsequently terminates the older employees solely because of their age.
 - For example, a supervisor removes a Hispanic employee from their work duties as a result of a customer's request to not be served by a Hispanic employee.
- An employee sends, forwards, transmits or distributes material, pictures, cartoons, video or media of any kind via e-mail, text messaging, social media, or any other means which disparage, make fun of, or portray an individual's Protected Characteristic in a negative or unflattering manner, or displays such material in their work area or on their computer or other electronic device for others to see or view.
- While outside of work, an employee, supervisor, customer, or vendor repeatedly asks an employee to go out on dates despite the employee having rejected the advances.

PREVENTING HARASSMENT AND DISCRIMINATION

SPEAK UP: REPORTING POLICY VIOLATIONS

The Company is determined to fully investigate and resolve possible harassment or discrimination in a timely manner, and encourages reporting allegations of those claims as rapidly as possible. If an employee, guest, contractor, or other third party believes a co-worker, manager, vendor, contractor, consultant, customer, visitor, volunteer or agent of the organization is harassing or discriminating against him or her, they should immediately report the incident to any of the following sources: (1) their supervisor; (2) the Employee Relations Department; (3) the property's highest ranking Human Resources Officer; (4) the Chief Global Compliance Officer; (5) the property's General Counsel or the Wynn Resorts General Counsel; (6) the particular divisional vice president; or (7) the Company's hotline, EthicsPoint (wynnresorts.ethicspoint.com or (844) 962-1319), which may be reported anonymously.

As noted, harassment or discrimination by guests, vendors, or other third parties will not be tolerated, and employees are encouraged to report such incidents so they may be addressed and resolved. Remember, there is no "chain of command" requirement to follow in order to report concerns about harassment or discrimination. The Company understands that making a report of this nature may be difficult; however, the Company encourages you to make a report to one of the individuals, or through any of the services, noted above, including what happened, when, how often, and where the incident(s) took place, as well as the names of the individuals and witnesses involved so that the complaint may be investigated and corrective action taken. For more information about responding to incidents involving guests, please review the Employee Interaction with Guests and Other Third Parties Policy.

An employee who receives a complaint of harassment or discrimination from a guest, contractor or other third party must immediately report the complaint to one of the persons, or through one of the services, listed above.

For Wynn Las Vegas, or other Las Vegas-based companies, complaints can be made through any of the reporting mechanisms above, or to any of the following individuals:

- Ellen Whittemore, Wynn Resorts Executive Vice President and General Counsel, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-2113
- Gregory Brower, Wynn Resorts Chief Global Compliance Officer, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-2571
- Thomas Reich, Senior Vice President and General Counsel, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-7574
- Susie McDaniel, Senior Vice President of Human Resources, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-2601

For Encore Boston Harbor, complaints can be made through any of the reporting mechanisms above, or to any of the following individuals:

- Ellen Whittemore, Wynn Resorts Executive Vice President and General Counsel, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-2113
- Gregory Brower, Wynn Resorts Chief Global Compliance Officer, 3131 Las Vegas Blvd. South, Las Vegas, NV 89109, (702) 770-2571
- Jacqui Krum, Senior Vice President and General Counsel, One Broadway, Everett, MA 02149, (857) 770-7802

PREVENTING HARASSMENT AND DISCRIMINATION

The property's highest ranking Human Resources Officer has the overall responsibility for maintaining effective enforcement of non-discrimination and harassment policies. Each manager is responsible for handling any complaints in accordance with this policy, as further described below, and each employee is responsible for following the procedures explained in this policy to ensure that his or her complaint is handled promptly and appropriately.

EXTERNAL COMPLAINTS AND SUPPORT

Employees (whether or not they have made an internal report) can also make complaints about harassment or discrimination to external, government agencies, including:

For Wynn Las Vegas, or other Las Vegas-based companies:

- Nevada Equal Rights Commission, Las Vegas, Main phone: (702) 486-7161, Website: <http://detr.state.nv.us/nerc.htm>
- Equal Employment Opportunity Commission, 333 Las Vegas Blvd. South, Las Vegas, NV 89101, Phone: 1-800-669-4000; Filing Instructions: <https://www.eeoc.gov/employees/howtofile.cfm>

For Encore Boston Harbor:

- Massachusetts Commission Against Discrimination (MCAD), Boston Headquarters, Main phone: (617) 994-6000, email: assistanttochairman@state.ma.us
- Equal Employment Opportunity Commission, 25 Sudbury Street, Boston, MA 02222, Phone: 1-800-669-4000; Filing Instructions: <https://www.eeoc.gov/employees/howtofile.cfm>

If an employee wishes to seek assistance or counseling anonymously, they can reach out to the Boston Area Rape Crisis Center (BARCC) Main phone: (800) 841-8371. Any communications with BARCC are strictly confidential and will never be reported to Encore Boston Harbor or any external entity without express written consent by the employee.

IF I AM A SUPERVISOR OR ABOVE AND LEARN THAT SOMEONE IS BEING HARASSED OR MAY BE THE VICTIM OF DISCRIMINATION, WHAT SHOULD I DO?

Any supervisor or above who becomes aware of possibly discriminatory, harassing, or retaliatory behavior **must immediately** report the situation to the Employee Relations Department, Legal Department, or Compliance, whether or not an employee has actually complained to the supervisor, and whether or not a complaining employee desires that the situation be reported. All employees are responsible for helping the Company prevent and address harassment or discrimination. A supervisor or above who is aware of any discriminatory, harassing or retaliatory behavior but fails to report it is subject to disciplinary action, up to and including termination.

The Company has established training for all supervisors and above to ensure they understand their obligations to prevent and report harassment and other discrimination, and the steps they can take to both stop it and report it.

PREVENTING HARASSMENT AND DISCRIMINATION

WE LISTEN AND WE RESPOND

Harassment and discrimination claims will be fully investigated by the Employee Relations Department, the Legal Department, or our outside counsel in a timely, neutral and fair manner, and we expect all employees to cooperate fully in any investigation. While the nature of investigations prevents us from keeping complaints completely confidential, all complaints will be investigated as discreetly and confidentially as possible.

If the Company finds that discrimination or harassment has occurred (or other policies have been violated), it will take appropriate corrective action up to and including termination of employment of the offending employee, or other appropriate action if the offender is not a Company employee. In some instances, immediate reassignment, termination, or the reporting to law enforcement may be appropriate.

NO RETALIATION

It is unlawful to retaliate against an employee for filing a complaint of harassment or discrimination or for cooperating in an investigation into complaints of discrimination or harassment.

Retaliation is any negative action taken against someone for making a complaint or participating in an investigation, including but not limited to termination, disciplinary action, change in pay, change in shift assignments, or unfair performance evaluations.

The Company will not retaliate against an employee who in good faith reports harassment, discrimination, or any other misconduct; submits a complaint regarding or objecting to harassment, discrimination, or any other misconduct; or participates in an investigation or any proceeding or hearing involving harassment, discrimination, or any other misconduct.

If you experience or observe any retaliation, report it immediately to (1) the Employee Relations Department; (2) the property's highest ranking Human Resources Officer; (3) the Chief Global Compliance Officer; (4) your property's General Counsel; (5) the Wynn Resorts' General Counsel; (6) your particular divisional vice president; or (7) the Company's hotline, EthicsPoint (wynnresorts.ethicspoint.com or (844) 962-1319), which may be reported anonymously. Complaints of retaliation will be investigated in the same manner as harassment and discrimination claims described above. Any person who retaliates against a person who made a complaint or toward any person(s) involved in any investigation of discrimination, harassment or other misconduct (including witnesses) will be disciplined, up to and including termination.